

SIKKIM

GOVERNMENT



GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT**

No: GOS/CTD/05-06/12-A1 (11)/105

Dated: 26 /06/2012

NOTIFICATION

In exercise of the powers conferred by clause (XXXVI) of sub-section (2) of section 97 of the Sikkim Value Added Tax Act, 2005 the State Government hereby makes the following rules further to amend the Sikkim Value added Tax Rules, 2005 namely:-

- 1. Short title and commencement**
 - (1) These rules may be called the Sikkim Value Added Tax (Amendment) Rules, 2012.
 - (2) They shall extend to the whole of Sikkim.
 - (3) They shall come into force at once.
- 2 Insertion of Rule 108**

In the Sikkim Value Added Tax Rules, 2005, after rule 107, the following rule shall be inserted, namely:-

108 Procedures of filing application of registration and others by electronic communication media

Notwithstanding anything prescribed under these rules, the Commissioner may, by notification to the effect, prescribe for procedure of:

- (a) filing application for registration;
- (b) filing application for amendment of registration certificate;
- (c) generation of declaration forms;
- (d) maintaining books of accounts;
- (e) filing of periodical returns;
- (f) payment of tax;
- (g) deduction of tax source;
- (h) framing of assessment;
- (i) serving notices;
- (j) filing of application for claim of refund;
- (k) filing memorandum of appeal and revision petition;
- (l) any other purpose as mentioned in the notification;

through electronic communicate media for such class or classes of dealers from such date as may be specified in the notification."

COMMISSIONER-CUM-SECRETARY